

Exhibit 2

In The Matter Of:

ADELPHIA COMMUNICATIONS CORPORATION, et al. v.

SCOTT D. MACDONALD

November 10, 2005

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MACDONALD, SCOTT D.

Page 466

1 SCOTT D. MACDONALD
2 direct him not to answer that because I
3 think in answering that question it would be
4 disclosive of information which again, I
5 think particularly in light of the judge's
6 prior comments we are answering questions
7 but we are not going to indicate any kind of
8 position that the company may have or may be
9 consider having on the intercreditor issues.
10 Q. Are you going to follow your
11 counsel's advice there and not answer?
12 A. Yes.
13 Q. As part of that process have
14 you participated in any permutations run to
15 remove the effects of acquisition and swap
16 accounting from the restated general
17 ledgers, yes or no?
18 MR. O'CONNOR: Same
19 instruction. Objection. Same instruction.
20 MR. SHORE: We all know it's
21 been done, I want to know whether he's
22 been --
23 MR. O'CONNOR: I'm going to
24 direct him not to answer the question.
25 Q. You're going to follow his

Page 467

1 SCOTT D. MACDONALD
2 advice?
3 A. Yes.
4 Q. And at this time are you aware
5 of whether the company maintains a listing
6 of what it considers to be entries in the
7 restated ledgers which concern acquisitions
8 and swaps?
9 MR. O'CONNOR: I'm going to
10 direct him not to answer that.
11 Q. And will you -- could you
12 provide a list of those entries in the
13 pre-petition ledgers or the restated ledgers
14 as we defined them, which set forth what
15 current management believes to have been
16 entries regarding pre-petition acquisitions
17 or swaps?
18 MR. O'CONNOR: Again, same
19 direction.
20 Q. You're going to follow his
21 advice and not even tell me what list you
22 guys are working off of?
23 A. Yes.
24 Q. As part of your work, have you
25 developed a list of ledger entries in the

Page 468

1 SCOTT D. MACDONALD
2 restated ledgers which constitute XO
3 transactions?
4 MR. O'CONNOR: Same direction.
5 A. I'm going to follow his
6 advice.
7 Q. You're not going to even tell
8 me what list of XO transactions you all
9 have?
10 MR. O'CONNOR: Same direction.
11 Q. Can you tell me how somebody
12 who doesn't work at the company could
13 determine what entries in the general ledger
14 constitute XO entries as we've talked about
15 them? How would I go about finding what
16 entries in the general -- in the restated
17 ledgers are XO transactions?
18 MR. O'CONNOR: You can answer
19 that.
20 A. You would need to know the
21 cost center.
22 Q. Okay.
23 A. And you'd need to know the
24 intercompany accounts.
25 Q. And just looking at the cost

Page 469

1 SCOTT D. MACDONALD
2 center and the intercompany account you can
3 see what the XO transactions are?
4 A. Should be able to, but I'm
5 probably not the best person to ask.
6 Q. Would you need to look at
7 anything other than the restated ledgers?
8 A. For the XO item I think you
9 would just need the cost centers.
10 Q. And with respect to the
11 acquisition accounting, how would I go about
12 finding what entries in the restated ledgers
13 constitute entries that were created for the
14 purpose of push down accounting on an
15 acquisition?
16 A. You would need help from the
17 company. It's across the company. I mean
18 it's all cost -- not all cost centers, but a
19 lot of cost centers.
20 Q. Okay. And I couldn't do it
21 without help from the company in your view?
22 A. To get accurate numbers, I
23 don't think so.
24 Q. What about swaps?
25 A. Same, you'd need some help.